

Format and minor grammatical changes have been made to all pages included in this revision package. Revision bars are not inserted for format changes, non-substantial technical changes, and fully rewritten chapters. Revision bars appear on the right sides of all pages. Vertical (addition) bars indicate added and rewritten matter, and horizontal (deletion) bars indicate deleted matter.

NOTE: SAM is currently being reviewed and revised from the front to the back. We realize this will take a few years but with patience and fortitude it will happen. Therefore, you will see SAM Sections marked as “Reviewed” and the reviewed date in the “Revised” sections of SAM. Example: (Reviewed 9/04)

ITEM SUMMARY

Section 0030	<u>SAM Publications and Contacts</u> , Update 0751-0752 Travel contact information and Sect. 6000-6680 Budgeting contact information.
Section 0752	<u>Defensive Driver Training</u> , Update contact information.
Section 8740	<u>Billing for Services of Employees Paid on Monthly Basis</u> , Revise section to incorporate 2008 billing rates.
Section 10608	<u>Entry No. A-8 (Accounts Payable are Accrued)</u> , Updated instructions for accruing expenditures at year-end.
Section 19410	<u>Guaranty Deposits</u> , Provides new information regarding the accounting for guaranty and/or performance deposits.

REVISION SEQUENCE INSTRUCTIONS

The SAM is undergoing a format transition. Therefore, page numbers are either at the center bottom or upper right corner of the page.

Remove Page (s)	Consecutive Number of Sheets	Insert Page (s)	Consecutive Number of Sheets
Page 0030	3	Same	3
Page 0752	1	Same	1
Page 8740	1	Same	1
Pages 10607 through 19698 Illustration	2	10607 – 10608 (Cont. 2)	2
Page 19400	1	Same	1